

**SENATE
STATE OF MINNESOTA
NINETIETH SESSION**

S.F. No. 660

(SENATE AUTHORS: INGEBRIGTSEN and Senjem)

DATE
02/06/2017

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; sales and use; exempting certain purchases of clay targets;
1.3 amending Minnesota Statutes 2016, section 297A.68, by adding a subdivision.

1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. Minnesota Statutes 2016, section 297A.68, is amended by adding a subdivision
1.6 to read:

1.7 Subd. 3b. Clay targets. Clay targets are exempt when purchased by hunting clubs and
1.8 retailers in the business of selling admissions to shooting facilities, provided the clay targets
1.9 are either:

1.10 (1) used in providing a shooting experience on the premises of the hunting club or
1.11 shooting facility; or

1.12 (2) sold at retail at the club or shooting facility.

1.13 EFFECTIVE DATE. This section is effective for sales and purchases made after June
1.14 30, 2017.